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Promoting Environmental Sustainability In India Through Corporate Social Responsibility: A Thematic Exploration

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Abstract
"Corporate Social Responsibility (CSR) for Environmental Protection in India signifies a pivotal shift towards responsible business practices, addressing pressing environmental challenges and fostering sustainable development. As India grapples with issues like pollution and resource depletion, understanding the efficacy and impact of CSR initiatives becomes paramount. By studying CSR practices, we gain insights into motivations driving corporations to engage in environmental protection, assess their effectiveness in mitigating environmental degradation, and identify opportunities for enhancing sustainability through collaborative efforts. Corporate Social Responsibility (CSR) has emerged as a pivotal instrument for fostering environmental sustainability and societal well-being in India. With the enactment of the Companies Act, 2013, the Indian government mandated CSR activities for select categories of companies, positioning India as a global leader in integrating corporate responsibility into business practices. The legislative move reflects a paradigm shift towards recognizing the role of corporations in addressing pressing environmental challenges while advancing the nation's development agenda. The paper explores the landscape of CSR initiatives aimed at environmental protection in India, analyzing the motivations driving corporate engagement, the effectiveness of existing strategies, and the challenges encountered in integrating environmental sustainability into CSR frameworks. Through an examination of case studies, the research seeks to provide insights into the potential benefits, drawbacks, and future directions of corporate environmental responsibility in India, highlighting the imperative for collaborative efforts between corporations, government agencies, and non-governmental organizations (NGOs) to achieve lasting environmental impact and sustainable development outcomes."

Keywords: *Social Responsibility, Environment, Protection, Stakeholders.*

INTRODUCTION

Corporate Social Responsibility (CSR) projects in India are also paying more attention to the environmental protection as an essential aspect of it (Abhishek et al., 2014). The examples of sustainability practices that companies are undertaking include the decreased carbon emissions, encouraging people to use renewable energy, and waste management strategies (Ali et al., 2017). A huge number of companies engage in reforestation activities, efforts to preserve water, and projects to preserve biodiversity (Avotra et al., 2021). By doing so, not only Indian corporations are serving their duty in the environment protection as part of their

CSR but they are also leaving a signature in the preservation of the environment of the country that can be passed further to the next generations (Awawdeh et al., 2021). One of the biggest efforts in the world was had in the ministry of Corporate Affairs in the government of India which issued the companies Act, 2013 and made Corporate Social Responsibility (CSR) mandatory in India (Baughn et al., 2007). With the introduction of a statutory commitment on companies to undertake CSR projects as part of their social welfare activities India has emerged as the only country that has regulated and made CSR mandatory on certain categories of companies to be registered under the Act.

The CSR mandate would set India on the path of sustainable development objectives by nourishing the collaboration between the two sectors i.e., the government and corporate and hence the development of a country. During the 2021-22 FY, 19,043 companies have made CSR expenses disclosures, which is an upward trend in comparison to the past years (Abhishek et al., 2014). The proceeds on the CSR projects totaled INR 26,278.71 crore. Importantly, the geographical coverage of CSR initiatives was wide as they focused on 40 states and union territories. The total number of CSR projects in these efforts was 43,388 comprising of 14 development areas (Ali et al., 2017). The research highlights the massive investment that companies make towards their CSR requirement and programmes on social welfare and sustainable development in India. The passage of Companies Act, 2013 by the Ministry of Corporate Affairs through the Government of India was a milestone in making Corporate Social Responsibility (CSR) as a law-bound commitment of companies (Avotra et al., 2021). This step that is exclusive in India compelled specific types of companies to invest in CSR projects that are designed to pursue the interests of social welfare.

Through the adoption of CSR corporate governance, India was on the forefront of sponsoring sustainable development goals and encouraging the formation of the public-private partnerships in a bid to transform India. Environmental actions, including the realization of various projects about environmental protection, have been very diverse and took place under the CSR, which indicates the significance of focusing on the environmental issues (Awawdeh et al., 2021). These include environmental sustainability that aims at preserving and maintaining the environmental resources to future generations. Examples of CSR initiatives include the depleted water, poor disposition of chemical wastes, and encouragement of clean energy that will limit the destruction to the environment so as to protect the integrity of the earth (Baughn et al., 2007). The goals of CSR efforts are to balance the environment so that it preserves harmony between life and environment. It includes such difficulties as overpopulation and waste disposal that are necessary to maintain ecological flows and optimal use of resources. The programmes are aimed to preserve wildlife and wild life preservation efforts, protection of wildlife against the forces of capitalism like deforestation, loss of habitat and poaching of wildlife through related conservation programmes. Animal welfare is also considered as part of CSR effort since balance should be maintained in the ecosystem. Some of the measures are to give the animal's appropriate shelter, nutrition, and protection as well as issuing strict measures against cruelty and encouraging the practices of birth control to control animal population. The measures go farther to propagating the agro forestry practices where crops, trees, and livestock are complemented together to increase agricultural yields and protect the environmental stability (Avotra et al., 2021).

The strategy reduces the wastage of resources and fulfils the growing needs of agroforestry products such as fuel, timber and food. Projects related to CSR answer questions to keep soil, water, and air clean, including untreated sewage, poor waste disposal, erosion of the soil, and air contamination (Awawdeh et al., 2021). Some of these are the stimulation of research and development, enlightenment, and the introduction of reforms to contain wastes produced in the industrial plants, agriculture, and conservation of natural resources. Due to the role of the Indian company in the creation of the welfare of the whole society and development of the economy, the Indian companies are actively engaged in the CSR initiatives (Baughn et al., 2007). As an example, in an approach called the Mission 2020 of Agricultural Development, TATA Steel is seeking to boost the lives of the farmers by training them in horticulture production and the development of irrigation systems that help the local communities develop and allow sustainable agriculture. On the same note, the campaigns organized by Coca Cola under the name of Alag Karo Har Teen Din Bin are aimed at addressing the issue of waste and its proper segmentation and disposal aiming at influencing the growing awareness of the population about proper waste disposal and being responsible citizens (Abhishek et al., 2014). CSR is driven by environmental management principles which stress on the application of precautionary principles, the prevention of environmental degradation, redressing pollution at its point source, holding polluters responsible and integration of various sections of the government in developing on a sustainable basis. The contribution of judiciary in environmental protection can be evidenced by land marker judgments like in the Taj Trapezium Trap case in which stringent measures and consequences to environmental degraders were given. It is revealed that CSR is an essential means of enhancing eco-friendly activities, welfare of society and sustainable growth (Ali et al., 2017). The inclusion of environmental protection programmes in CSR has helped businesses to save their natural resources, bio-diversity and ecology coupled with promoting the economic conditions and social welfare of the society in which it thrives.

OBJECTIVES

"The main objectives of the study are to examine the current status of corporate social responsibility (CSR) initiatives undertaken by companies operating in India for environmental protection, identify the key drivers and motivations behind corporations engaging in environmental CSR activities, assess the effectiveness of existing environmental CSR strategies and initiatives, analyze the impact of environmental CSR practices on the natural environment, local communities, and stakeholders, explore the challenges and barriers faced by corporations in integrating environmental sustainability into their CSR frameworks, investigate the role of governmental regulations and policies in shaping corporate environmental responsibility practices, and evaluate the potential benefits and drawbacks of collaborative efforts between corporations, government agencies, and non-governmental organizations (NGOs) in advancing environmental protection goals. Through these objectives, significant strides made by corporations in environmental CSR practices in India are revealed, while also highlighting challenges and opportunities for future improvement and collaboration."

THEORETICAL FRAMEWORK

Corporate Social Responsibility (CSR) has become one of the most prominent parts of corporate governance in the past few years and in the Indian environment realm, in particular. As businesses are increasingly seen to be the source of solutions to the problem of environment, the idea of CSR efforts has become the center of attention due to the opportunity it provides to retain environmental policies in corporate policies. The paradigm shift is an indication of how businesses had a wider view of their roles than they used to make profit by merely serving its purpose to the society and the environment. The Stakeholder Theory says that businesses are liable to different stakeholders such as the environment and the Institutional Theory states that corporate social responsibility practices are geared toward the dictations of regulatory regimes and the stipulated social norms. Resource-Based View suggests that the internal resources can be used to support environment related activities and Triple Bottom Line Approach stresses the relevance of economic, social, and environmental effects of business processes. Corporate citizenship as a theory identifies the importance of companies as citizens of the society, eager to serve the society. By combining these opinions, theoretical framework of environmental CSR in India would involve appreciations of the motivations, effectiveness, impact analysis and resolutions to challenges that encourage corporations to achieve sustainable practices, which are conducive to the society.

SIGNIFICANCE OF THE STUDY

The importance of research on Corporate Social Responsibility (CSR) to the environment protection in India is based on the serious point of interest between corporate actions and environmental sustainability. The introduction of the CSR activities in India, especially in keeping with environment, marks a crucial change in adopting an approach to business that is responsible. Even as India faces urgent environmental problems like pollution, deforestation and resource depletion, a clear understanding of the effectiveness and the impact of the CSR programmes, initiatives and activities is crucial. Having examined it, it is becoming clear that CSR facilitates environmental protection beyond what it is supposed to do but also brings about sustainable development, welfare of the society as well as growth of the economy. Being among the fastest-developing economies in the world, the corporate sector in India exerts significant effects on the environment. Therefore, a holistic approach to the analyses of CSR activities could be used to determine how effective they have been in addressing environmental degradation, ecological balancing, and ecological resilience in the communities. The paper provides a reflection of the reasons why corporations are involved in environmental CSR activities; these include compulsory implications, ethical concerns and stakeholder influences. Of importance is the recognition of these motivations in the design of effective policies, rules, and incentives that can persuade a voluntary take up of sustainable practices by corporate bodies. The comparison between the effects of CSR on environment, the community and the stakeholders, is a source of information to the policymakers, businesses and civil society organizations. It assists in getting the best practices, constraints, and opportunities of the improvement and sustainability of the environment due to the cooperation of the corporations, government agencies and the non-governmental organizations. The study can be used as an informative way of exploring the concept of CSR in environmental protection in India and its potentialities in India as well as shortcomings and contributions. It helps, by filling the conceptual-practical gap, to the wider discussion concerning the issue of sustainable development and corporate citizenship in the Indian perspective.

METHODOLOGY

The study adopted a document analysis combined with the survey and a qualitative orientation. A primary data was sought by distributing surveys to the HR personnel of such reputable organizations as Reliance, Tata, TVS motors, Wipro limited, NTPC, ITC limited, HCL, and Infosys limited. The 45 chosen respondents were interviewed and they included the HR representatives of companies and the coordinators of NGOs. The questionnaires were administered using open ended questions in which detailed information was sought. Subsequently, findings of the collected data were analyzed using the thematic analysis to provide current trends and patterns. In addition to primary data, the research used other sources of secondary information such as books, articles, government reports, company literature and websites in order to give a more contextual explanation. The in-depth approach allowed exploring the practice of the corporate social responsibility in the sampled companies to its fullest and providing insights into their approaches, issues, and the overall situation in CSR in India.

RESULT AND DISCUSSION

INDIAN COMPANIES ENVIRONMENTAL CSR STATUS

With a strong emphasis on urgent environmental issues, a large number of Indian companies entered the realm of Corporate Social Responsibility (CSR), focusing their efforts on the particular environmental problem (Camilleri, 2017). With the knowledge of the declining air quality of Pune owing to a high rate of urbanization and its resultant effects of carbon emissions, Cummins India Ltd., splashed CSR funds, on the project of developing Oxygen Hubs. In partnership with NGOs, civic authorities, and the department of defense, Cummins transformed non-forest land into a green cover by planting more than 35,000 trees in Pune in Maharashtra, where the oxygen level has increased considerably due to the green cover besides adding to the health of the ecology (Dathe et al., 2022). On the same note, the DB Corp Ltd. initiated the Save Bird Campaign and since then, it has been giving bird baths as well as conducting sensitization programmes in various states in order to reverse the extinction effects on the avian species (Ejumudo et al., 2012). Further, firms such as Karnataka Bank Ltd., Century Plyboards India Ltd., Tata Sponge Iron, and Power Finance Corp

Ltd. have established afforestation programmes, animal welfare programmes, and green campaigns and these are such areas that help to eradicate the ecological imbalances and lead to sustainable growth in various regions (Flammer, 2013). Such CSR activities highlight the shared idea of taking care of the environment and the step towards creating a place of greener and sustainable India. Corporate Social Responsibility (CSR) is gaining wider attention in the aspect of corporate governance in various countries across the globe particularly in regard to environmental protection (Fukuda & Ouchida, 2020).

Corporations have come to realize their duty towards the environment in places where environmental degradation is a major problem such as India (Halkos & Nomikos, 2021). The paper looks into the scenario of CSR practices to preserve the environment in India by identifying frequent firms, funding, areas of impact, acting legislatures, and statistics that are important (Hou & Reber, 2011). Among the most distinguished Indian enterprises ahead of the environmental CSR practices, there is Tata Group (Karwowski & Raulinajtys-Grzybek, 2021). In 2019, it is reported that Tata Chemicals invested INR 295 crore (nearly 40 million dollars) on environmental protection. They were mainly concerned with sustainable energy, waste and water conservation initiatives (Khan et al., 2012). As an example, the firm set up modern wastewater treatment facilities such as in Mithapur in Gujarat, which significantly curbed the pollution of water. The other prominent participant is Infosys Limited, a transnational company with its reputation regarding environmental sustainability (Halkos & Nomikos, 2021). In 2020, Infosys has invested USD 1 million on environmental conservation initiatives, which include afforestation campaigns and renewable energy use (Hou & Reber, 2011). Their projects spanned through different locations such as Bengaluru, Pune and Hyderabad that were focused to reduce carbon emissions as well as maintain biodiversity. The Reliance Industries Limited (RIL) has been responsible in being one of the primary players in the environmental CSR activities in India (Khan et al., 2012). In 2022, RIL was investing in sustainable projects, spending INR 1,000 crore (approximately USD 135 million) in green energy projects and plastic waste (Karwowski & Raulinajtys-Grzybek, 2021). Because of recycling as one of the core meanings of the circular economy, RIL implemented the recycling capabilities in Mumbai and Jamnagar, successfully combating the problem of plastic pollution that plagued the company for a long time.

Together with corporate activities, governmental actions and legislation are also really important to influence environmental CSR activities in India (Khan et al., 2012). According to the Companies Act, 2013, those companies which satisfy some criteria must allocate some percentages of their profits to their CSR activities such as environmental conservation. The corporate provisions on environmental regulations in terms of compliance are found in the laws of the land environmental laws, consisting of the Air (Prevention and Control of Pollution) Act, 1981 and the Water (Prevention and Control of Pollution) Act, 1974. In a report by the World Health Organization (WHO), various Indian cities such as Delhi and Mumbai are among the most polluted cities of the world (Flammer, 2013). The processes of rapid industrialization and urbanization contribute to the environmental degradation with disastrous effects on the health of the population and ecology. Social corporate responsibility in India towards the environment has made an impressive progress, where organisations such as Tata Group, Infosys and Reliance Industries have become leaders in an exemplary endeavor (Fukuda & Ouchida, 2020). These companies can serve as an example of the possible successful corporate interventions with the help of huge investments, geographical distribution, as well as sticking to regulatory systems. Nevertheless, long term efforts are needed, cooperation of various agencies and strict enforcement of environmental laws to make environmental sustainability a complete reality in India.

TOP 10 COMPANIES DRIVING ENVIRONMENTAL SUSTAINABILITY IN INDIA

Among companies that have made important steps towards environmental sustainability in the context of corporate social responsibility (CSR) projects aimed to address climate change, there are a few names (Kilian & Hennigs, 2014). HCL Technologies tops the list as in 2020-21, the company set aside INR 44.31 crore in several sustainability initiatives (Kuo et al., 2012). By engaging in such activities as the use of the energy-efficient technologies and the encouragement of the use of the renewable energy sources, HCL has attained impressive outcomes, such as a decrease in Scope 1 and 2 greenhouse gases (GHG) emissions of 70 percent, as reported by Latif et al., 2022. The dedication to the tree plantation initiatives carried out by the company, which has seen more than 8 lakh planted trees come by 2022, only reaffirms the role of the company as the environmental stewardship leader. Close to the heels of HCL is ITC Limited, which also came up with a remarkable contribution of INR 43.73 crore in environmental sustainability initiatives at the same time (Lopatta et al., 2017). Focusing on achieving less carbon emission development, ITC gives preference to renewable sources of energy, and around 42 percent of the company energy is based on renewable sources (Lu et al., 2019). Over the course of the last 17 years, the conglomerate has been able to sustain its carbon positive status because of its vast afforestation initiatives in India, and demonstrates a determined effort to counter the challenge of climate change. Right behind the heels of these giants are other corporations such as Infosys Limited, Wipro Limited and NTPC, whose CSR activities have caused them to leave big footprints in terms of environmental sustainability (Lyon & Maxwell, 2008). To give an example, Infosys spent INR 42.05 crore on sustainability initiatives; more than half of its power consumption is using renewable generation and 60 Mega Watt of solar power capacity has been installed across the country (Markopoulos et al., 2021). Wipro has targeted the reduction of its carbon footprint through an emphasis on water and energy conservation, whereas being the sole representative of state organizations in the top five, NTPC has invested large sums of money in projects such as the installation of RO water systems and the environmental policy legislation processes in India generally. All these companies can be said to be among the corporate leaders in adopting the dire necessity to preserve the environment and sustainability.

MOTIVATIONS FOR ENVIRONMENTAL CSR IN INDIAN CORPORATIONS

There is increased use of CSR activities in Indian corporations focusing mostly on the environment protection (Prieto-Carrón et al., 2006). A drive of several elements combined under one umbrella such as regulatory environment, stakeholders, and rivals and a gradually raised awareness of environmental safeguards has seen these companies prioritize the practices of sustainability as part and parcel of their business strategies (Petare et al., 2018). This change in report is indicative of a larger shift in appreciating the significance of environmental responsibility in the long term viability of any business and the health of the society (Orlitzky et al., 2011). The top factors and motive show why the corporations that operate in India are involved in environmental CSR activities is essential when describing the intricate interrelation of factors and how they influence corporations behavior towards sustainability (Purnomo & Widianingsih, 2012). Regulatory Pressure and Compliances Requirement serves as important facilitators of corporate involvement in environmental CSR (Preuss, 2011). The Companies Act, 2013, has made CSR expenditure a mandatory requirement to the eligible companies, which is to use some percent of its profit to engage in CSR activities such as environmental activities (Moon, 2007). The legislative system has forced companies to incorporate environmental issues into their CSR plans to include in regulatory requirements and improve their corporate accountability (Nahar & Khurana, 2023).

Market Pressure and Expectations of stakeholders have significant impacts on business decisions about their CSR in terms of environment (Prieto-Carron et al., 2006). Nielsen CO kicked off a survey in 2020 and gave the finding that 81 percent of Indian consumers strongly believe that companies ought to assist them in enhancing the environment. Increasing consumer awareness is leading the business towards more environmentally responsible actions in order to satisfy the customer needs to maintain brand loyalty, avoid reputation loss (Petare et al., 2018). Shareholder Activism and Investor Pressure are instrumental in influencing the corporate action to sustainable environment (Purnomo & Widianingsih, 2012). To change corporate behavior, initiatives such as Climate Action 100+, backed by institutional investors controlling over forty-seven trillion dollars in funds have requested large Indian firms to move toward aligning their corporate strategies to the objectives of the Paris agreement (Orlitzky et al., 2011). The investor activism encourages the corporations to incorporate an environmental aspect in their operations so that they invite investment and avert financial hazards (Preuss, 2011). Competitive Advantage and Market Differentiation are motivators directing the corporations to spend on environmental CSR activities (Moon, 2007). Research also shows that a large proportion of Indian consumers are prepared to pay high prices on sustainable goods and services, which mean increasing trends towards the market of environmentally friendly corporations (Nahar & Khurana, 2023). Environmental leadership gives companies a competitive advantage, creating brand loyalty as well as increasing market share (Petare et al., 2018). Corporate Values and Ethical Consideration as well as Long-term Sustainability Goals are also the driving force to motivate companies to participate in environment related CSR (Purnomo & Widianingsih, 2012). As an example, Tata Group, which is among the largest and oldest conglomerates in India, has instilled environmental sustainability as part of its value system that has seen the group pursue a range of activities in different sectors (Orlitzky et al., 2011).

Environmental stewardship by the corporations is an exercise of ethical values and sustainable development and a manifestation of purpose and societal contribution (Preuss, 2011). The need to manage risks and resilience towards environmental challenges has been identified as the absolute reason behind investing in environmental CSR, and a great incentive to corporations (Moon, 2007). According to global reports regularly provided by the World Economic Forum (World Economic Forum, 2023) on global risks, extremes in the weather, and biodiversity loss have been reported as among the greatest global threats. Companies increase their ability to survive and adjust to the threats of the unknown environmental environment by taking the initiative of managing these issues through CSR activities (Petare et al., 2018). The reasons why corporations are involved in environmental CSR practices in India vary and include the regulatory demands, consumer demands, investor demands, competition, corporate ethics, and risk management (Purnomo & Widianingsih, 2012). The multiple drivers are fundamental in creating an environment that may encourage corporate action on environmental sustainability and enhance holistic environmental stewardship among the corporate.

INDIAN COMPANIES ENVIRONMENTAL CSR EFFECTIVENESS

Strong examples of strong Corporate Social Responsibility (CSR) efforts towards environmental protection have also been observed in India through some of the country giants (ex. Tata Group, Infosys Limited and Reliance Industries Limited (RIL)), just to name but few (Shrivastava, 1995). Tata Group the parent company of Tata Chemicals invested greatly on INR 295 crore in 2019 due to the management of the environment (Rahman & Singh, 2019). The investment was mainly focused on the production and use of sustainable energy, the management of waste materials and water storage (Rajeev & Kalagnanam, 2017). It is also important to note that Tata Chemicals built innovative wastewater treatment facilities in the state of Gujarat in Mithapur and was interested in minimising pollution of water (Sengupta, 2017). These projects indicate that Tata Group is environmentally responsible, and they have shown some improvements in mitigating the environmental issues in India (Sabat, 2015). Infosys Limited is a multinational corporation with sustainability award, and they invested USD 1 million in 2020 in the environment protection activities (Sharma et al., 2013). They included the afforestation initiatives and the use of renewable energy in different places including Bengaluru, Pune, and Hyderabad (Quarshie et al., 2016).

By investing in such projects, Infosys can lead not only to the reduction of carbon emissions but also allow preserving biodiversity (Shaukat et al., 2016). The environmental CSR initiatives of Infosys are consistent with the regulatory requirements, including the Companies Act, 2013, whereby complying with the legal provisions, sustainable business will be served (Shende, 2016). RIL is one of the most important corporations in India when it comes to their environmental CSR-related activities (Ratajczak & Szutowski, 2016). RIL in 2022 made an investment of 1,000 Crore in projects of green energy and management of plastic wastes (Rahman & Singh, 2019). The most famous contribution was the introduction of recycling centers in

Mumbai and Jamnagar as the next step toward solving the problem of plastic pollution (Sengupta, 2017). The active principle observed by RIL on environmental sustainability also complies with the regulations and serves as a manifestation of this company to exercise sound business conduct principles (Sabat, 2015). Such environmental CSR strategies meet with even more success by supporting environmental laws and regulations in India (Sharma et al., 2013).

The Air (Prevention and Control of Pollution) Act, 1981, Water (Prevention and Control of Pollution) Act, 1974, and so on offer the much-needed regulatory elucidation concerning the CSR activities of environmental preservation (Shaukat et al., 2016). Adherence to the applicable laws guarantees the effectiveness of CSR initiatives through the framework of the legal and ethical environment, which increases their effectiveness and validity (Shende, 2016). Indian firms operate collectively, and the example of Tata Group, Infosys, and RIL proves that it helps resolve environmental issues in India (Quarshie et al., 2016). Although individual efforts demonstrate worth, monitoring, evaluation, and adaptation should be done on a regular basis to guarantee the long-term quality and viability of CSR activities in environmental dimensions of India (Ratajczak & Szutowski, 2016). The manner in which such companies can contribute to improving the environment and bringing forth a greener and more sustainable future to India and the world can be seen by matching environmental sustainability goals with corporate goals and having a heart that is ready to change.

IMPACT OF ENVIRONMENTAL CSR IN INDIA

The effects of environmental CSR practices on the stakeholders (including India), the locals, and the natural environment help understand the multidimensional advantages and results of corporate measures targeting the sustainability (Taylor et al., 2018). Such impacts are not limited to direct environmental changes in that they also have social, economic, and cultural implications, which influence the welfare of communities and ecosystems (Smiechowski & Lament, 2017). The outcomes of the Environmental CSR activities are concrete effects to the natural environment that help in preserving biodiversity, preserve the resources and reduce pollution (Singh & Mishra, 2022). Afforestation, restoration of habitat and wildlife conservation activities by companies results in restoration and safeguarding of the ecosystem (Uddin et al., 2008). An example to illustrate how this can help in mitigating the effects of climate change would be the reforestation projects that are currently working to improve the situation through mitigation of deforestation and improving the landscapes that have been damaged, as well as the carbon sequestration activities, which are of course helping in mitigating the effects of climate change. Likewise, the investments in renewable energy technologies and energy efficiency technologies minimize the emission of greenhouse gases, air pollution and the use of fossil fuels, which enhances cleaner and healthier environments. The environmental CSR practice helps in the protection and sustainable use of natural resources and builds resilience and adaptability to environmental problems (Siregar, 2021).

The socio-economic implications of the environmental CSR practices take various forms of livelihood opportunities to better quality of life of local communities (Taylor et al., 2018). Working with communities at the stage of project planning, implementation, and decision-making, companies encourage inclusive development and empowerment of underprivileged groups (Smiechowski & Lament, 2017). As an example, community-based conservation programmes offer local people with employment opportunities, income, and set of skills, which encourages social-economic empowerment and poverty alleviation? Clean water, Sanitation systems, and related healthcare services enhance adverse health outcomes and betterment of lives at the community level. Environmental education and awareness training enables people to get involved in the stewardship of the environment and sustainable development so they have the sense of ownership and responsibility toward natural resources. Environmental CSR activities affect the perception, behaviours and relationship with the different stakeholders involved such as the investors, customers, employees, and the civil society organizations (Singh & Mishra, 2022). The favorable investment attraction, brand reputation, and alleviation of risk of financial losses due to environmental liability are also evident in companies that portray environmental leadership and sustainability focus (Uddin et al., 2008).

Services and products that have had environmentally responsible product give in to consumer preference to sustainable consumption and have led to their market demand and competitive advantage. Inwardly, internal CSR programmes lead to the staff involvement, employee engagement, motivation, and retention since the corporate values and person values and social impact goals are united. The engagement of civil society organizations through partnerships and facilitation with the government agencies results in exchange of knowledge, capacity building, and collective action to shared environmental objectives. The practice of environmental CSR promotes the involvement of the stakeholders, their trust, and cooperation, ensures shared value, and leads to the delivery of positive social and environmental consequences (Siregar, 2021). Environmental CSR practices are diverse, ecological, social, economic and cultural in their impact to the natural environment, local and stakeholders in India (Taylor et al., 2018). Through incorporating environmental sustainability into business strategies and operations, any will take steps towards a more sustainable and resilient future of India and the world as the organizations will clean up the environment, develop the community, and engage stakeholders, and contribute to environmental conservation.

CORPORATIONS CHALLENGES IN ENVIRONMENTAL CSR INTEGRATION

The challenges that face societies in India to integrate environmental sustainability into their Corporate Social Responsibility (CSR) frameworks are numerous and all impede corporations in realizing environmentally useful products and sustainable measures (Prieto-Carrnon et al., 2006). Costs that are considered to be so high are one of the main difficulties that corporations face when it comes to implementing environmental sustainability projects (Ratajczak & Szutowski, 2016). Although investments in green technologies, renewable energy and waste management must be done in order to be sustainable in the long term, startup capital costs may also be high. To illustrate, installing renewable energy systems or imposing waste reduction can be costly at their initial stages and therefore not all companies and lot more smaller firms can be offended to make this kind of installations and implement them.

The second issue is the complicated system of regulations that concerns the environment in terms of compliance and environmental reporting (Quarshie et al., 2016). There is a number of environmental laws, regulations, and standards that companies have to maneuver in and these standards may differ depending on the industry or state. As an example, to follow such laws as Air (Prevention and Control of Pollution) Act, 1981 and water (prevention and control of pollution) Act, 1974, vigorous monitoring and reporting systems are mandatory which are administrative burdens to the corporations.

Many companies have a challenge pertaining to these regulations as they are required to comply with these regulations without losing their efficiency. The lack of awareness and knowledge about the importance of environmental issues among the corporate leaders and employees is a great impediment toward the successful incorporation of environmental sustainability in the system of CSR (Sharma et al., 2013). Most of the companies do not have specialized personnel in environmental field or sustainability teams, thus inadequate expertise in coining, introducing, and tracking environmental programmes. Corporates could thus fail to place environmental sustainability as the priority area of CSR, in the absence of corresponding knowledge and expertise. Corporations face enormous challenges addressing environmental sustainability through CSR in their resource limitations, which may comprise human, monetary, and technological resources (Shende, 2016).

Small firms, especially those ones, might not be capable of environmental projects involving significant budgets and relationships because of the lack of the necessary funding and technical skills. Even the nature of the available sustainable technologies and practices can make the work of the corporations in adopting environmentally friendly practices even more challenging. The issue of corporate leadership and stakeholder demands and competing priorities poses a problem to companies that attempt to incorporate environmental sustainability in its CSR strategies (Sabat, 2015). An upper hand to the conflicting interests of the shareholders, customers, employees, and other stakeholders in the name of environmental goals can be tricky. Shareholders can pressure a company to invest in a short-term financial gain instead of long-term sustainability investments. On the same note, satisfying consumer need of affordable products and services and practicing environment friendly practice is a challenge which needs good planning and quality decision making.

Importance of environmental sustainability and CSR Corporate bodies in India have been aware of the significance of environmental sustainability and CSR, incorporating environmental objectives into CSR structures comes with numerous problems and obstacles. Such problems are associated with high prices, sophisticated requirements to regulation, lack of awareness and knowledge about environmental problems, scarce resources, and different stakeholders wants (Rahman & Singh, 2019). Addressing them will entail planning, involvement of stakeholders, capacity-building processes, and creative solutions. Being aware of these barriers and managing them well, corporations can become more environmentally sustainable, thus meeting their CSR goals and generating long-term business prosperity.

GOVERNMENT REGULATIONS SHAPING CORPORATE ENVIRONMENTAL RESPONSIBILITY IN INDIA

An analysis of governmental regulations and policies on the way corporations (in India) practice environmental responsibility represents a pivotal factor of environmental government and sustainable development (Halkos & Nomikos, 2021). The regulatory, law and policy interventions by governments frame the exhibited corporate behavior which affects the environmental aspect of industries and businesses throughout the nation (Hou & Reber, 2011). Knowledge of the interaction between government controls and corporate social responsibility facilitates the identification of complexities and nuances of environmental governance in India and the importance of policy intercessions in influencing environmental sustainability (Karwowski & Raulinajtys-Grzybek, 2021). The environmental governance in India is anchored on government regulations, which form the legal framework in environmental protection and control of pollution (Khan et al., 2012). The key environmental legislations, which are the Environment Protection Act, 1986, the Air (Prevention and Control of Pollution) Act, 1981, and the Water (Prevention and Control of Pollution) Act, 1974, set standards, guidelines, and administration so that corporation operations can be controlled and it is obligatory to achieve compliance with environmental law (Kilian & Hennigs, 2014). Such regulations place certain sanctions on corporations to seek environmental clearances, oversee performance and report on environmental matters, and put in place the control mechanisms of pollution to enforce accountability and transparency of corporate environmental performance (Kuo et al., 2012). The government policies and programmes are important in encouraging and stimulating corporate environment responsibility in India (Latif et al., 2022).

The National Action Plan on Climate Change (NAPCC) that was established in 2008 sets out approaches to counter the effects of climate change and facilitate low-carbon sustainable development pathways (Lopatta et al., 2017). The government provides financial incentives, subsidies, and assistance through its schemes in purchasing and adopting renewable energy sources, energy efficiency enhancement, and pollution control steps, such as: Perform, Achieve, and Trade (PAT) scheme; the National Clean Energy Fund (NCEF) (Lu et al., 2019). The Companies Act, 2013 Corporate Social Responsibility (CSR)-related mandate entails the responsibility of companies that qualify to utilizing part of their earning on CSR activities such as environmental conservation, creation of a culture of corporate citizenship and social accountability (Lyon & Maxwell, 2008). The regulations and policies of the government also contribute significantly to the motivation of sustainability efforts in the industry and corporate actions are directed at environmental responsibility (Markopoulos et al., 2021). Such processes may include updating of the environmental standards by the Ministry of Environment, forest and Climate Change (MoEFCC), Environmental impact assessment, stakeholder consultation processes and in the process encourage sustainable growth and environmental sustainability (Moon, 2007). Government policy to support corporate environmental responsibility includes imposing environmental regulations, encouraging green technologies and business-friendly environment involving incentives like tax reforms to motivate the corporate sector to practice a responsible environmental behavior that encourages teamwork and innovation and a collaborative approach to achieving environmental sustainability aims (Nahar & Khurana, 2023).

Governmental regulations and policies play vital role in influencing the corporate environmental responsibility practices in India and encourages environmental sustainability, responsible business conduct, and safeguard natural resources and the ecology (Orlitzky et al., 2011). The government is able to pursue legal and institutional capabilities of environmental management through regulatory schemes, legislations, and policy responses, which motivate business conduct to reduce its detriments on the environment and industries towards its overall sustainability (Petare et al., 2018). Sustainable and stronger collaborative efforts between the government, industry and the civil society stakeholders leading to a more sustainable and resilient future ensuring welfare of the present and future generations in India is a possibility (Preuss, 2011).

COLLABORATIVE EFFORTS FOR ENVIRONMENTAL PROTECTION

Corporate, state and non govt. organization (NGO) collaboration possesses an incredible potential in terms of achieving environmental protection standards in India. Nevertheless, there are also advantages and disadvantages to such alliances which should be weighed well, to achieve optimum results and this should be done in a sustainable way.

POTENTIAL BENEFITS

1) **Synergy of Knowledge and Resources**: Partnership cooperation unites a wide range of expertise, resources, and opinion coupled together by corporations, governmental agencies, and NGOs. The synthesis of the knowledge and resources can (Camilleri, M. A. 2017) results in new solutions, efficient problem-solving and balanced distribution of available resources on environmental protection purposes.
2) **Increased Ability to Make a Difference**: When resources are combined and strengths are mobilized and capitalized on, there can be increased ability to make a difference in the way complex environmental situations are handled. Corporations introduce financial support, technology and operations, and the agencies governments (Fukuda, K., & Ouchida, Y. 2020) introduce regulations, enforcement, and their policies. NGOs can bring grassroots information, engagement on the local level, and advocacy, which makes the efforts to protect the environment more effective.
3) **Stakeholder Engagement and Trust-Building**: Partnerships provide stakeholder engagement and building trust among corporation and the government agencies, non-government organizations, and the local people. Partnerships foster transparency, inclusivity, and accountability by integrating different stakeholders into projects development and management processes, helping to increase the popularity and acceptance of any environmental project in the longer term.
4) **Scalability and Replicability**: Effective collaborative models may be increased and replicated across industries, geographies, and contexts resulting in more and long-term impact. The collaborative project lessons (Halkos, G. E., & Nomikos, S. N. 2021) may influence the development of policy, corporate directions, and community-based programmes, leading to the transition to a sustainable environment and even systemic changes.

POTENTIAL DRAWBACKS

1) **Clash of Interests and Priorities**: Collaborative activities can also experience problems with clash of interests, priorities and agendas of the involved parties. Corporations, government and NGOs can differ

in their goals, values, methods and disagree, increase time to make decisions and implement the project, or make compromises (Karwowski, M., & Raulinajtys -Grzybek, M. 2021).

2) **Power Imbalances and Inequities**: The unequal power and inequities between collaborating partners may interfere with successful collaboration and may negate (Dathe, T., Dathe, R., Dathe, I., & Helmold, M. 2022) the inclusiveness and legitimacy of environmental actions. Corporations due to their financial capacity and power can control the decision-making processes and suppress the voices of NGOs and local communities and reproduce asymmetric benefits and burdens.
3) **Accountability-Governance concerns**: Fosterful partnerships can have accountability-Governance issues. An adequate decision-making process, distribution of resources, and monitoring (Ali, W., Frynas, J. G., & Mahmood, Z. 2017) and evaluation process should also be developed so that accountability and lack of conflict of interest or misuse of resources are reduced. There may be inefficiencies, mismanagement, and shortage of trust between partners in the case of ineffective structures and mechanisms of governance.
4) **Sustainability and Long-term commitments**: Existence of collaborative efforts is dependent on active participation and investment in the process by all parties concerned as there should be significance and long-term effects achieved. Nevertheless, long-term sustainability and continuity of collaborative initiatives is a potential problem as may be affected by funding (Dathe, T., Dathe, R., Dathe, I., & Helmold, M. 2022) limits, organizational priorities, and change in leadership. A consistent engagement, development of capacities, and institutionalization of collaborative models is the key to surmounting these challenges and accessing the maximum potential of partnerships contributing to the environmental preservation agenda.

Joint work of corporations, governmental bodies and NGOs can be important in terms of increasing the rates of environmental protection in India. Nevertheless, in order to maximize benefits and address the drawbacks, it is necessary to create more inclusive, transparent, and accountable partnerships that should be focused on the engagement of stakeholders, power balance, long-term sustainability, and impact. Through the power and experience of a wide range of stakeholders, the partnership can ultimately lead to a radical change with a more sustainable and resilient future of India and planet Earth at large.

IMPLICATIONS OF THE STUDY

Spreading Corporate Social Responsibility (CSR) to take care of the environment in India brings to notice the major role played by the CSR activities on sustainable activities which add up to the addition of waste reduction, resource efficiency, afforestation, and renewable energy consumption. These are coupled with some hands-on successes in terms of environmental aids like pollution control, maintenance of biodiversity, and climate change control due to collaborative partnerships between the corporations, communities, and government bodies. The economic impact of CSR-related activities and investments is the cost savings and brand strengths, the opportunity to enter the eco-friendly markets, where the social impact includes the betterment of the population health, access to clean water, and community empowerment. It is in this sense that CSR of environmental protection draws emphasis on the fact that corporate strategies are incomplete without considering the environment in terms of sustainability and responsible business operations.

MAJOR FINDINGS OF THE STUDY

1) Corporate social responsibility (CSR) activities play a major role in India in the conservation of the environment.
2) Firms that participate in CSR activities show an increased devotion to environmentally friendly activities such as waste management and resource utilization.
3) Corporations, through CSR activities with the local community, have engaged in restoration and protection of natural habitat and biodiversity.

4) Afforestation programmes supported by the concept of CSR have been instrumental in the fight against loss of forest cover and the effect of climate change in several parts of India
5) The investments of Corporates in renewable energy sources have made faster transition towards using cleaner energy sources and cutting down carbon emissions and environmental pollution.
6) CSR-financed research and development programmes have allowed the establishment of eco-friendly technologies and practices in different industries leading to a greener economy.
7) Corporate initiative of joint ventures with government and non-governmental association has enhanced the development of governance and enforcement systems with the environment.
8) Education and awareness on environment launched through CSR has enabled people to engage themselves in conservation activities and embrace sustainable lifestyles.
9) Water conservancy through corporate philanthropy has also alleviated water shortage and poor sanitation in underserved areas, handling a major environmental and health scandal.
10) CSR based projects on waste management and recycling have contributed towards principles of circular economy resulting in minimization of wastes going to land fill and maximum recovery of resources in both the urban and the rural parts of India.

CONCLUSION

The corporate social responsibility (CSR) aims at preserving the environment by various programs, including protection of flora and fauna, conservation of natural resources, soil, air, and water quality maintenance. These are done to curb wastage, embrace sustainability, and use locally available resources. Some of them are pollution control, recycling, planting of trees, and creation of products based on CSR guidelines. The Charter of the Ministry of Environment & Forests affirms protection of environment through corporate responsibility which is expected to be beyond the statutory standards of compliance. CSR can play an important role in improving the environment in India as well as alleviating and socio- economic development. Corporate Environmental Responsibility or CER or as termed, Green CSR is the concept of minimizing the negative impact of company operations on the environment. In India, CSR activities are to meet needs of environment, sustainable practices and to help the society, whilst following legislative platform and bringing economic prosperity.

Corporate Social Responsibility (CSR) activities to save the environment in India are a sensitive interface between the business processes and the welfare of society. Business is conscious that it can help solve the problems of climate change and environmental degradation as many firms have demonstrated in the foregoing discussion such as HCL technologies, ITC limited, Infosys limited etc. Having committed extensive resources to sustainability programmes, these companies have gone ahead to take direct steps aimed at curbing carbon emission, the promotion of renewable energy, conservation of resources and initiatives aimed at supporting environmental policies. These initiatives however are good but put more emphasis on the overall pressure on business in different sectors to take environmental stewardship to a new level. Environmental challenges, which are quite urgently needed in India, such as air and water pollution, deforestation, and climate change, cannot be overestimated in terms of the role of CSR in environmental protection.

Businesses have to incorporate sustainability in the essence of their strategy and reporting, as well as involving stakeholders in processes of making a difference. To establish a favourable environment in the sustainable way of doing business, government support, comprehensive sets of regulations and partnership between the public and the private sector would be necessary. The co-operation of business, government, civil society and individuals in protecting the environment, to benefit their present and future generations is very important. Incorporating the idea of CSR and taking the preservation of the environment as the primary goal, companies will not only be able to help people and the planet lives a healthy life but also guarantee their long-term sustainability and prosperity in an ever-evolving world.

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